



OFFICE OF THE CLERK/TREASURER

City of Burlington

City Hall, Room 20, 149 Church Street, Burlington, VT 05401

Voice (802) 865-7000
Fax (802) 865-7014
TTY (802) 865-7142

Memorandum

From: Kathy Dunn
To: City Council
Re: Approval of estimation of gross receipts tax
Date: May 12, 2010

As part of the Clerk/Treasurer's Office's ongoing efforts to improve the City's tax collection administration, we have been reviewing and working with the City Attorney's Office on gross receipts collections. Pursuant to Code of Ordinances § 21-31 (IV), when a person subject to the tax fails to file a return when required to do so, the treasurer, *with the approval of the city council*, shall establish the gross receipts upon which the tax is based using any information in the treasurer's possession for the applicable period and assess the tax, including penalties, accordingly.

Attached are the spreadsheets establishing the gross receipts taxes for taxpayers who have failed to file returns and failed to pay the tax as required. Our office requests that the council approve the office's recommendation on the taxable gross receipts as set forth in the attached spreadsheets. A proposed resolution is also attached.

To arrive at this recommendation we compared the increase and decrease in the previous year by month and then applied the percentage to the months outstanding using the same percentages on a month by month basis. We then reviewed a spreadsheet comparing the last 2 years for Burlington, Chittenden County and Vermont State Rooms & Meals Tax to determine if the month to month comparison was reasonable; we determined that it was.

Please also note that our office has requested an inspection of the books of these taxpayers to verify the amount of taxable gross receipts, pursuant to BCO § 21-31 (VI).



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AHLI BABA'S KABOBS **ESTABLISHED** OUTSTANDING GROSS RECEIPT TAXES

<u>MONTH</u>	<u>YEAR</u>	<u>SALES</u>	<u>2%</u>	<u>LATE FEE</u>	<u>INTEREST</u>	<u>AMT DUE</u>
JANUARY	2009	\$ 5,791.50	\$ 115.83	\$ 13.00	\$ 18.04	\$ 146.87
FEBRUARY	2009	\$ 6,081.08	\$ 121.62	\$ 13.00	\$ 17.50	\$ 152.12
MARCH	2009	\$ 6,324.32	\$ 126.49	\$ 13.00	\$ 16.74	\$ 156.22
APRIL	2009	\$ 9,043.78	\$ 180.88	\$ 13.00	\$ 21.33	\$ 215.20
MAY	2009	\$ 8,682.03	\$ 173.64	\$ 13.00	\$ 18.66	\$ 205.30
JUNE	2009	\$ 10,939.36	\$ 218.79	\$ 13.00	\$ 20.86	\$ 252.65
JULY	2009	\$ 12,142.69	\$ 242.85	\$ 13.00	\$ 20.47	\$ 276.32
AUGUST	2009	\$ 8,257.03	\$ 165.14	\$ 13.00	\$ 12.47	\$ 190.61
SEPTEMBER	2009	\$ 8,917.59	\$ 178.35	\$ 13.00	\$ 11.48	\$ 202.83
OCTOBER	2009	\$ 7,579.95	\$ 151.60	\$ 13.00	\$ 8.23	\$ 172.83
NOVEMBER	2009	\$ 7,758.30	\$ 155.17	\$ 13.00	\$ 6.73	\$ 174.89
DECEMBER	2009	\$ 5,741.14	\$ 114.82	\$ 13.00	\$ 3.83	\$ 131.66
JANUARY	2010	\$ 5,109.61	\$ 102.19	\$ 13.00	\$ 2.30	\$ 117.50
FEBRUARY	2010	\$ 5,365.09	\$ 107.30	\$ 13.00	\$ 1.20	\$ 121.50
MARCH	2010	\$ 5,579.69	\$ 111.59	\$ 13.00	\$ -	\$ 124.59
TOTALS		\$ 113,313.16	\$ 2,266.26	\$ 195.00	\$ 179.84	\$ 2,641.11

Prepared by: Kathy Dunn

Financial Asst. II

For the City of Burlington

Date: May 11, 2010



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ROLIS FOODS INC. dba/ HENRY'S DINER

ESTABLISHED GROSS RECEIPTS

OUTSTANDING GROSS RECEIPT TAXES

<u>MONTH</u>	<u>YEAR</u>	<u>SALES</u>	<u>2%</u>	<u>LATE FEE</u>	<u>INTEREST</u>	<u>AMT DUE</u>
OCTOBER	2007	\$63,416.31	\$1,268.33	\$13.00	\$371.58	\$1,652.91
DECEMBER	2007	\$57,708.84	\$1,154.18	\$13.00	\$315.14	\$1,482.31
JANUARY	2008	\$51,360.87	\$1,027.22	\$13.00	\$270.46	\$1,310.67
FEBRUARY	2008	\$53,415.30	\$1,068.31	\$13.00	\$270.33	\$1,351.63
MARCH	2008	\$55,017.76	\$1,100.36	\$13.00	\$267.21	\$1,380.56
APRIL	2008	\$51,716.69	\$1,034.33	\$13.00	\$240.89	\$1,288.22
TOTALS		\$332,635.77	\$6,652.72	\$78.00	\$1,735.60	\$8,466.31

Prepared by: Kathy Dunn
Financial Asst. II
For the City of Burlington

Date: May 11, 2010



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Memorandum

To: City Council

From: Kathy Dunn

Re: Approval of Refund of gross receipts tax

Date: May 12, 2010

As required by City Ordinance § 21-31 (IX), we are asking approval by the City Council to refund Champlain Venture Partners V LLC, d/b/a Dunkin Donuts – Shelburne Road for the over payment of their Gross Receipt Taxes in the amount of \$12.22. Champlain Venture Partners V LLC, no longer owns the Dunkin Donuts – Shelburne Road location.

**City of Burlington
Gross Receipts
Request for refund**

GR number: 110280 (f/k/a #10090)

**Name: Champlain Venture Partners V LLC
Dunkin Donuts-Shelburne
175 Bodwell Street
Avon, MA 02322**

Refund Amount: 12.22

Reason: Account is closed-business under new owner

Date refunded:

Check number:

GL account code: 1001.23050

Requested by: *Janice Moffatt*

Date: *5/3/10*

Finance approval: *David Sheppard*

Date: *5/3/10*

**City Council Approval:
Date:**

04/30/10
04:05 pm

City of Burlington Accounts Receivable
Detail Transactions Report
From G110280 to G110280

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Customer Date	Description	Quantity	Amount
04/27/10	reverse/repost to new acct # 110480 lcm	1.00	-988.59
	Inv. (5345) Total		0.00
07/22/09	INTEREST	39.46	0.39
09/14/09	Payment Ck#1877 Dep#142125.0	-1.00	-0.39
	Inv. (5378) Total		0.00
07/27/09	Ck#1086 Dep#144223.0 to Credit	-1.00	-4.40
03/26/10	Credit Used	-1.00	4.40
04/27/10	reverse/repost to new acct # 110480 lcm	1.00	4.40
04/27/10	reverse/repost to new acct # 110480 lcm	1.00	-4.40
	Inv. (5385) Total		0.00
07/31/09	Meals	50668.60	1,013.37
08/25/09	Payment Ck#1112 Dep#144961.0	-1.00	-1,013.37
04/27/10	reverse/repost to new acct # 110480 lcm	1.00	1,013.37
04/27/10	reverse/repost to new acct # 110480 lcm	1.00	-1,013.37
	Inv. (5602) Total		0.00
08/31/09	INTEREST	39.46	0.39
09/14/09	Payment Ck#1877 Dep#142125.0	-1.00	-0.39
	Inv. (5646) Total		0.00
08/31/09	Meals	53508.48	1,070.17
09/25/09	Payment Ck#1137 Dep#142142.0	-1.00	-1,070.17
04/27/10	reverse/repost to new acct # 110480 lcm	1.00	1,070.17
04/27/10	reverse/repost to new acct # 110480 lcm	1.00	-1,070.17
	Inv. (5851) Total		0.00
09/14/09	Payment Ck#1877 Dep#142125.0	-1.00	-0.39
09/16/09	INTEREST	39.46	0.39
	Inv. (5881) Total		0.00
09/14/09	Ck#1877 Dep#142125.0 to Credit	-1.00	-12.22
	Inv. (5892) Total		-12.22
09/30/09	Meals	47648.35	952.97
10/27/09	Payment Ck#1163 Dep#142230.0	-1.00	-952.97
04/27/10	reverse/repost to new acct # 110480 lcm	1.00	952.97
04/27/10	reverse/repost to new acct # 110480 lcm	1.00	-952.97
	Inv. (6090) Total		0.00